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UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF UTAH

| | | |
|---------------------|---|------------------------|
| In re: |) | |
| |) | |
| JAMES REED ANDERTON |) | B/R No. 10M-26181 |
| JESSICA ANN CAIROLI |) | Chapter 13 |
| |) | |
| Debtor(s) |) | (Filed Electronically) |

OBJECTION TO CONFIRMATION OF CHAPTER 13 PLAN

THE UNITED STATES OF AMERICA, on behalf of the Internal Revenue Service, moves that the plan of the above debtor(s) be denied confirmation. In support thereof, the United States respectfully shows unto the Court the following:

1. The debtor(s) filed a bankruptcy petition seeking relief under Chapter 13 on May 10, 2010.
2. The Internal Revenue Service has filed or will file a proof of claim setting forth the secured tax claims in the amount of \$6,721.83, priority claims in the amount of \$7,664.86, and general unsecured claims in the amount of \$1,473.01.

3. The plan should not be confirmed since the debtor(s) have not filed tax return(s) for the following year(s) and/or period(s) :

| <u>Form</u> | <u>Period Ending</u> | <u>Taxpayer(s)</u> |
|-------------|----------------------|---------------------|
| 1040 | 12-31-2008 | James Reed Anderton |
| 1040 | 12-31-2008 | Jessica Ann Cairoli |

Any failure of the debtor(s) to file returns is a violation of 26 U.S.C. § 6011 and 11 U.S.C. § 1308. The debtor(s) should not be afforded the special and equitable benefits of Title 11 of the United States Code if they ignore the return filing duties and responsibilities imposed by Title 26 of that Code.

4. Without receipt of the above listed return(s) from the debtor(s) and a reasonable opportunity to examine said return(s), the Internal Revenue Service cannot determine the correct amount of its claims. This has forced the United States to estimate the tax liabilities of the debtor(s) as reflected on the claim filed by the Internal Revenue Service in this case. No determination can be made as to whether the plan complies with 11 U.S.C. § 1322(a)(2) unless and until the outstanding tax returns are filed by the debtor(s) with the Salt Lake City office of Special Procedures. Unless returns are filed and an opportunity given for review of those returns, the plan will not clearly comply with the confirmation requirements of 11 U.S.C. § 1325(a)(9) and § 1325(a)(7).

WHEREFORE, the Internal Revenue Service respectfully requests that the plan of the above debtor(s) be denied confirmation unless the above conditions are remedied.

CARLIE CHRISTENSEN
Acting United States Attorney

Dated: June 10, 2010

By: /s/ R. Craig Schneider
R. CRAIG SCHNEIDER
Special Assistant
United States Attorney

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the United States Attorney's office for the District of Utah and that a copy of the foregoing Objection to Confirmation of Chapter 13 Plan was served by electronic transmission on June 10, 2010, to the following:

Robert S. Payne
(Received Electronically)

Kevin R. Anderson
(Received Electronically)

I hereby certify that I am an employee of the United States Attorney's office for the District of Utah and that a copy of the foregoing Objection to Confirmation of Chapter 13 Plan was served by first class mail on June 10, 2010, to the following:

James Reed Anderton
Jessica Ann Cairolì
Debtor(s)
PO Box 671
Roosevelt, Utah 84066

/s/ R. Craig Schneider
R. CRAIG SCHNEIDER
Special Assistant
United States Attorney